

**SANITIZED DECISION – 06-603 F – BY ROBERT W. KIEFER, JR., ALJ –
SUBMITTED for DECISION on NOVEMBER 30, 2006 – ISSUED on DECEMBER
11, 2006**

SYNOPSIS

BUSINESS REGISTRATION TAX – CERTIFICATE CANCELLED -
Repeated willful refusal to file state tax returns or to remit state taxes when due
authorizes cancellation of registrant's business registration certificate pursuant to W.Va.
Code § 11-12-5(b), as last amended.

FINAL DECISION

IN SHOW CAUSE PROCEEDING

On November 6, 2006, the Office Manager of the Regional Office of the West Virginia State Tax Commissioner's Office ("the Commissioner" or "the Respondent") served upon Registrant, a "Notice of Intent to Revoke Business Registration Certificate," wherein Respondent gave notice that he intended to revoke Registrant's West Virginia business registration certificate effective December 31, 2006, because of Registrant's failure to file certain state tax returns and to pay or pay over certain state taxes, unless all delinquent state tax due Respondent was paid prior to November 30, 2006.

At hearing Respondent's counsel showed that Petitioner owed at least \$ of consumer's sales and service tax, interest, and penalties, and withholding tax, interest, and penalties, based upon filed returns, as well as additional sums for periods for which no such returns were filed. Respondent's counsel further stated that the tax liens and distress warrants had been issued for all of these delinquencies. Respondent's counsel also showed that the registrant had repeatedly reneged on payment plans over a ten (10)-year period and had written several "bad" checks to Respondent.

Because the evidence shows that Registrant has willfully refused or neglected to file returns or to pay the taxes owed, including interest and additions to tax for the periods of January 1, 2004 through July 31, 2005, the Registrant has failed to show cause

why its business registration certificate should not be cancelled as stated by the Respondent in his November 6, 2006 “Notice of Intent to Revoke” that certificate. *See* W.Va. Code § 11-12-5(b), as last amended.